



ఆంధ్రప్రదేశ్ రాజ పత్రము
THE ANDHRA PRADESH GAZETTE
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AMARAVATI, WEDNESDAY, NOVEMBER 11, 2020

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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 -
EXTENSION OF PERIOD TO PASS ORDER UNDER SECTION 54(7)
OF APGST ACT.

[G.O.Ms.No.320, Revenue (Commercial Taxes-II), 10th November, 2020.]

NOTIFICATION

In exercise of the powers conferred by section 168 A of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) (hereinafter in this notification referred to as the said Act), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), in the view of the spread of pandemic COVID-19 across many countries of the world including India, the Government of Andhra Pradesh on the recommendations of the Goods and Services Tax Council, hereby notifies that in cases where a notice has been issued for rejection of refund claim, in full or in part and where the time limit for issuance of order in terms of the provisions of sub-section (5), read with sub-section (7) of section 54 of the said Act falls during the period from the 20th day of March, 2020 to the 29th day of June, 2020, in such cases the time limit for issuance of the said order shall be extended to fifteen days after the receipt of reply to the notice from the registered person or the 30th day of June, 2020, whichever is later.

This Notification shall deemed to have come into force with effect from the 20th day of March, 2020.

RAJAT BHARGAVA,
Special Chief Secretary to Government.